IN THE UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF MARYLAND
GREENBELT DIVISION

In re:	Case No. 16-14925
MICHAEL A. RODRIGUEZ,	Chapter 13
Debtor.	Judge Thomas J. Catliota

OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN

The United States objects to confirmation of the Debtor's Chapter 13 plan because the Debtor fails to meet the debt limitation requirements of 11 U.S.C. § 109(e) and fails to account or and pay the United States' priority claim. In support of these objections, the United States avers as follows:

1. The Debtor filed his Chapter 13 petition on April 12, 2016. On June 7, 2016 the Internal Revenue Service, on behalf of the United States, filed an amended proof of claim for $471,852.56, which consists of a $25,380.00 secured claim, a $12,033.29 priority claim and a $434,439.27 general unsecured claim. Claims Register 3-2. The Service's proof of claim includes claims income tax liabilities for various years from 1999 through 2015. See Id.

2. 11 U.S.C. § 1325 sets out the requirements for confirmation of a debtor's plan. Section 1325(a)(1) provides that a court shall confirm a plan if the plan complies with the provisions of Chapter 13 of the Bankruptcy Code, and a plan that does not comply with the appropriate Code provisions must either be amended or face dismissal by the court. See 11 U.S.C. § 1325(a)(1).

3. Section 109(e) of the Bankruptcy Code provides that an individual may be a debtor in a Chapter 13 case only if his "noncontingent, liquidated, secured debts" are less than

$1,149,525 and his "noncontingent, liquidated, unsecured debts" are less than $383,175. 11 U.S.C. § 109(e).

3. The total unsecured claim of the United States alone in this case is $446,526.06, which exceeds the limit established by Section 109(e). Because the Debtor cannot continue in a Chapter 13 case, it would be inappropriate for the Court to confirm his Chapter 13 plan.

4. Confirmation also must be denied under 11 U.S.C. § 1322(a)(2), because the plan does not identify or provide for the Service's priority or secured claims. The plan does not list any claims entitled to priority so it is impossible to determine whether the Service's priority and secured claims will be paid.

WHEREFORE, the United States requests that the Court deny confirmation of the Debtor's Chapter 13 plan.

DATE: June 14, 2016

/s/ Ann E. Nash
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CERTIFICATE OF SERVICE

I certify on June 14, 2016 the foregoing was served on the Court's ECF system which will give notice of the filing to:

Nancy Spencer Grigsby, Esq.
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I certify that on June 14, 2016 the foregoing was served by mail on the following:

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s/ Ann E. Nash
ANN E. NASH